

Attachment 13A: Report, Footnote, or Reconciliation Mapping Changes

Third Quarter FY 2005 Reconciliation and Statement Changes

Reconciliation Changes

Section III, Reconciliation Requirements for the Quarterly Financial Statement and the Accounting Report (M) 1307 (Working Capital Fund Reporting Entities Only)

Balance Sheet to Statement of Financial Position (1307)

Added the break-out of Intragovernmental and Non-Federal Receivables:

- Changed the line reference for Accounts Receivable, Net, Intragovernmental (Line 1.A.3.) to Accounts Receivable, Net, Intragovernmental (Line 3.a.)
- Changed the line reference for Accounts Receivable, Net, Non-Federal (Line 1.C.) to Accounts Receivable, Net, Non-Federal (Line 3.b.)

Added the break-out of Intragovernmental and Federal Payables:

- Changed the line reference for Accounts Payable, Intragovernmental (Line 3.A.1.) to Accounts Payable, Intragovernmental (Line 12.a.1.)
- Changed the line reference for Accounts Payable, Non-Federal (Line 3.B.) to Accounts Payable, Non-Federal (Line 12.a.2.)

Statement of Net Cost to Statement of Operations and Changes in Net Position, Part I – Statement of Operations (Revenues and Financing Sources) reconciliation:

Added break-out of Credits Allowed on Sales under the Earned Revenue. Changed line reference for Less Earned Revenue (Line 1.B. Plus 1.E.) to Revenue from Sales of Goods and Services Gross Revenue from Sales (Line 2.a., reverse sign) Minus: Credits Allowed on Sales (Line 2.b., reverse sign)

Statement of Changes in Net Position to Statement of Financial Position reconciliation:

- no changes

Report Changes

Balance Sheet Changes

Line 1A1B: Removed USSGL 1010 for Custodial Collections- DFI and USSGL 1010 for Custodial Disbursements- DFI (E/B="E", GOV CODE="O").

Line 1A1C: Added USSGL 1010 for Custodial Collections- DFI and USSGL 1010 for Custodial Disbursements- DFI (E/B="E", GOV CODE="O").

Line 5B: Added USSGL's 5780 and 6730 for Intra Entity (E/B="E", GOV CODE="F").

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Statement of Net Cost Changes

Line 1A: Added USSGL 6730 for Intra Entity (E/B="E", GOV CODE="F").

Statement of Change in Net Position Changes

Line C5C: Added USSGL 5780 for Intra Entity (E/B="E", GOV CODE="F").

Statement of Financing Changes

Line 8: Add USSGL 5780 (for Intra Entity E/B="E", GOV CODE="F").

Footnote Changes

Footnote 18, Section A: Added USSGL 6730 for Intra Entity (E/B="E", GOV CODE="F", OPERAND="+").

Footnote 19, Section 2E: Add USSGL 5780 for Intra Entity (E/B="E", GOV CODE="F", OPERAND="-").

Added header line for each page of note.

Budgetary Import Changes

1307 FP :

Deleted Lines 3, 12A, 15D, 15E, and 15F
Added Line 3A, 3B, 12A(1), 12A(2)

1307 NP 1

Deleted Lines 7 and 12
Added Line 8

1307 NP 2

Deleted Lines 1B(2), 1A(3), 1D(2), 1D(3), 1D(5)
Added Line 1B(1)B, 1B(2)B, 1D(1)B, 1D(1)C, 1D(2)B, 1D(2)C, 1D(3)B, 1D(3)C